

North Logan City  
CITY

June 30, 2006  
FISCAL YEAR ENDING

CERTIFICATION OF BUDGET

ADOPTION OF BUDGET INFORMATION:

In compliance with Sections 10-6-111, 10-6-113, 10-6-118, 59-2-919 and 59-2-923, *Utah Code*, as amended which states in effect:

"On or before the first regularly scheduled town council meeting of May, the mayor shall prepare for the ensuing year, a tentative budget for each fund for which a budget is required. The council shall review, consider and tentatively adopt the tentative budget and shall establish the time and place of the public hearing to receive public comment on the budget. Before June 22, or in the case of a property tax increase before August 17, the governing body shall by resolution or ordinance adopt a budget for the ensuing fiscal period for each fund for which a budget is required. A copy of the final budget for each fund shall be filed with the State Auditor within 30 days after adoption."

I, the undersigned, certify that the attached budget document is a true and correct copy of the budget of North Logan City for the fiscal year ending June 30, 2006 as approved and adopted by resolution or ordinance dated June 16, 2005.

A public hearing meeting the requirements specified in *Utah Code* section (indicate which):

☒ 10-6-113-118 (no increase in tax rate - final budget adopted by June 22);

☐ 59-2-918-920 (increase in tax rate - final budget adopted by August 17)

was held on June 2, 2005 for all budgetary funds.

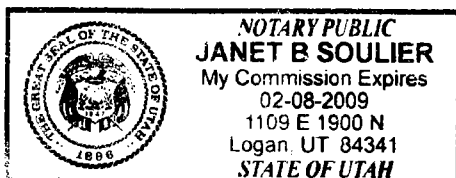
Signed:

  
(Budget Officer)

Subscribed and sworn to this 27<sup>th</sup> day

of June, 2005.

(Notary Public)



North Logan City  
Governmental Unit

June 30, 2006  
Fiscal Year

GENERAL FUND REVENUES

Account Number	Source of Revenue	Prior Year Actual Revenue 2004	Current Year Estimate	Ensuing Year Approved Budget Appropriation
3100	TAXES			
3110	General Property Taxes - Current	270,852	294,018	347,047
3120	Prior Years' Taxes - Delinquent	12,602	23,000	16,509
3130	General Sales & Use Taxes	1,509,227	1,567,561	1,710,000
3140	Franchise Taxes	10,905	12,500	12,500
3150	Transient Room Tax			
3161	Re-appraisals			
3162	Assessing & Collecting - State Levy			
3163	Assessing & Collecting - County Levy			
3170	Fee-in-Lieu of Property Taxes	76,797	82,406	88,281
3190	Penalties & Interest on Delinquent Taxes			
3200	LICENSES AND PERMITS			
3210	Business Licenses & Permits	7,874	8,300	7,500
3220	Non-business Licenses & Permits			
3221	Building, Structures, & Equipment	281,556	177,000	175,000
3222	Marriage Licenses			
3223	Motor Vehicle Operation			
3224	Cemetery - Burial Permits			
3225	Animal Licenses	5,836	6,000	5,700
3300	INTERGOVERNMENTAL REVENUE			
3310	Federal Grants			
3311	General Governemnt			
3312	Public Safety	750	750	750
3313	Highways and Streets			
3315	Health			
3317	Cultural - Recreation			
3330	Federal Payments in Lieu of Taxes			
3340	State Grants	16,399	7,535	14,000
3350	State Shared Revenue			
3356	Class "C" Road Fund Allotment	265,613	220,000	250,000
3358	Liquor Fund Allotment	3,263	5,700	7,500
3370	Grants from Local Units: Cache County	734	700	700

North Logan City  
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GENERAL FUND REVENUES

Account Number	Source of Revenue	Prior Year Actual Revenue 2004	Current Year Estimate	Ensuing Year Approved Budget Appropriation
3400	CHARGES FOR SERVICES			
3410	General Government			
3411	Court Costs, Fees & Charges (Clerk)			
3412	Recording of Legal Documents (Recorder)			
3413	Zoning & Subdivision Fees	72,799	36,800	48,000
3415	Sale of Maps & Publications	2,413	2,800	2,800
3416	Auditor's Fees			
3417	Surveyor's Fees			
3418	Treasurer's Fees			
3420	Public Safety	212,485	228,487	232,686
3421	Special Police Services			
3422	Special Protective Services			
3423	Corrective Fees (Jail)			
3430	Streets & Public Improvements	125,292	140,000	140,000
3431	Street, Sidewalk & Curb Repairs		9,785	
3432	Parking Meter Revenue			
3433	Street Lighting Charges			
3440	Sanitation			
3441	Sewer Charges			
3442	Street Sanitation Charges			
3443	Refuse Collection Charges	437,215	471,000	478,000
3444	Sale of Waste & Sludge			
3445	Weed Removal & Cleaning Charges			
3450	Health			
3470	Parks and Public Property	69,333	131,600	201,100
3480	Cemeteries			
3490	Miscellaneous Services:			
3500	FINES AND FORFEITURES			
3510	Fines	227,649	216,500	231,000
3520	Forfeitures	1,078	800	2,000
3600	MISCELLANEOUS REVENUE			
3610	Interest Earnings	15,357	18,240	30,720
3620	Rents & Concessions	5,600	9,000	12,174
3640	Sale of Fixed Assets - Compensation for Loss		20,000	0
3650	Sale of Materials & Supplies	10,103	15,500	9,000
3670	Sales of Bonds			
3680	Other Financing - Capital Lease Obligations			

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GENERAL FUND REVENUES

Account Number	Source of Revenue	Prior Year Actual Revenue 2004	Current Year Estimate	Ensuing Year Approved Budget Appropriation
3800	CONTRIBUTIONS AND TRANSFERS			
3810	Transfer from:			
3820	Transfer from:			
	Transfer from:			
	Transfer from:			
	Transfer from:			
3830	Contribution from:			
3840	Contribution from:			
3850	Loan from:			
3860	Loan from:			
3870	Contribution from Private Sources	61,500	58,000	75,000
3880	Beg. Class "C" Road Fund Bal. to be Appropri.			
3890	Beg. General Fund Bal. to be Appropriated	251,369	453,766	
	TOTAL REVENUES	3,954,601	4,217,748	4,097,967

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GENERAL FUND EXPENDITURES

Account Number	Nature of Expenditure	Prior Year Actual Expenditures 2004	Current Year Estimate	Ensuing Year Approved Budget Appropriation
4100	GENERAL GOVERNMENT			
4110	Legislative			
4111	Commission or Council	69,292	73,091	73,974
4112	Legislative Committees & Special Bodies			
4113	Ordinances & Proceedings			
4120	Judicial			
4121	City & Precint Courts	144,096	155,425	149,246
4122	Juvenile Court			
4123	District & Circuit Courts			
4124	Law Library			
4130	Executive & Central Staff Agencies	90,168	85,987	93,789
4131	Executive			
4132	Boards & Commisions			
4133	Central Purchasing			
4134	Personnel			
4135	Budgeting			
4136	Data Processing			
4137	Microfilming			
4140	Administrative Agencies	93,902	99,668	94,378
4141	Auditor			
4142	Clerk			
4143	Treasurer			
4144	Recorder			
4145	Attorney			
4146	Surveyor			
4147	Assessor			
4150	Non-Departmental	239,813	162,037	133,422
4160	General Governmental Buildings			
4170	Elections	3,828		4,000
4180	Planning & Zoning	18,394	12,473	15,160
4190	Education & Community Promotion	4,016	6,200	5,400
4200	PUBLIC SAFETY			
4210	Police Department	627,289	703,392	644,645
4220	Fire Department	222,450	247,541	297,758
4230	Corrections (Jail)			
4240	Protective Inspection	204,145	223,978	209,912
4250	Other Protective			
4252	Agricultural Inspection			
4253	Animal Control & Regulation	40,380	45,351	48,825
4254	Flood Control	800	800	800
4255	Emergency Services (Civil Defense)			

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GENERAL FUND EXPENDITURES

Account Number	Nature of Expenditure	Prior Year Actual Expenditures 2004	Current Year Estimate	Ensuing Year Approved Budget Appropriation
4300	PUBLIC HEALTH			
4310	Health Services			
4360	Infirmaries			
4400	HIGHWAYS & PUBLIC IMPROVEMENTS			
4410	Highways	193,827	547,477	219,578
4415	Class "C" Road Program	265,613	220,000	250,000
4420	Sanitation	419,725	448,000	455,000
4430	Sewage Collection & Disposal			
4440	Shop & Garage			
4500	PARKS, RECREA. & PUBLIC PROPERTY			
4510	Park & Park Areas	242,061	469,730	553,060
4540	Park Lighting			
4560	Recreation & Culture	42,041	38,100	41,014
4580	Libraries			
4590	Cemeteries			14,000
4600	COMMUNITY & ECONOMIC DEVEL.			
4610	Community Planning	104,729	113,408	102,381
4620	Community Development			
4630	Urban Redevelopment & Housing			
4650	Economic Development & Assistance	46,477	81,900	72,500
4660	Economic Opportunity			
4700	DEBT SERVICE			
4710	Principal and Interest	293,402	175,190	287,000
4800	TRANSFERS AND OTHER USES			
4810	Transfer to:			
4820	Transfer to: Capital Projects Fund	588,153	308,000	231,500
	Transfer to:			
	Transfer to:			
	Transfer to:			

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GENERAL FUND EXPENDITURES

Account Number	Nature of Expenditure	Prior Year Actual Expenditures 2004	Current Year Estimate	Ensuing Year Approved Budget Appropriation
4830	Contribution to:			
4840	Contribution to:			
4850	Loan to:			
4860	Loan to:			
4870	Use of Restricted/Reserved Fund Balance			
4871	Class "C" Road Funds			
4900	MISCELLANEOUS			
4910	Judgments & Losses			
4970	FEMA Reimbursement of Flood Costs			
4980	Other Flood Costs			
4880	Appropriated Increase in Fund Balance			100,625
	TOTAL EXPENDITURES	3,954,601	4,217,748	4,097,967

North Logan City  
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SPECIAL REVENUE FUND (Library)

FORM 1

Account Number	Description	Prior Year Actual 2004	Current Year Estimate	Ensuing Year Approved Budget Appropriation
	REVENUES:			
3110	Dedicated Property Taxes-Current	263,477	283,157	312,211
3920	User Charges	2,253	6,700	2,000
3930	Fines	8,768	7,700	6,500
3940	Interest Earned	895	2,000	2,000
3950	Contributions	45,880	57,737	37,750
	OTHER SOURCES:			
	Transfer from:			
	Usage of beginning fund balance			
	TOTAL REVENUES & OTHER SOURCES	321,273	357,294	360,461
	EXPENDITURES:			
4010	Library Operations	313,825	354,925	318,895
	OTHER USES:			
	Transfer to:			
	Budgeted increase in fund balance	7,448	2,369	41,566
	TOTAL EXPENDITURES & OTHER USES	321,273	357,294	360,461

SPECIAL REVENUE FUND (Explain Nature of Fund)

FORM 1

Account Number	Description	Prior Year Actual 2004	Current Year Estimate	Ensuing Year Approved Budget Appropriation
	REVENUES:			
	OTHER SOURCES:			
	Transfer from:			
	Usage of beginning fund balance			
	TOTAL REVENUES & OTHER SOURCES			
	EXPENDITURES:			
	OTHER USES:			
	Transfer to:			
	Budgeted increase in fund balance			
	TOTAL EXPENDITURES & OTHER USES			



North Logan City  
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CAPITAL PROJECTS FUND

FORM 4

Account Number	Description	Prior Year Actual 2004	Current Year Estimate	Ensuing Year Approved Budget Appropriation
	REVENUES:			
	Transfers from General Fund	588,153	308,000	231,500
	Interest Income	2,300	2,300	2,300
	Other additions			
	TOTAL REVENUE	590,453	310,300	233,800
	Beginning Fund Balance	283	548,878	1,989
	TOTAL AVAILABLE FOR APPROPR.	590,736	859,178	235,789
	EXPENDITURES:			
	Capital Outlays	41,858	857,189	231,500
	TOTAL EXPENDITURES	41,858	857,189	231,500
	Ending Fund Balance	548,878	1,989	4,289

OTHER FUNDS (Explain nature of fund)

Account Number	Description	Prior Year Actual 2004	Current Year Estimate	Ensuing Year Approved Budget Appropriation
	REVENUES:			
	Transfers from General Fund			
	Interest Income			
	Other additions			
	Beginning fund balance to be appropriated			
	TOTAL REVENUE			
	EXPENDITURES:			
	Appropriated increase in fund balance			
	TOTAL EXPENDITURES			

North Logan City  
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ENTERPRISE OR INTERNAL SERVICE FUND: WATER ENTERPRISE

FORM 3

Account Number	Description	Prior Year Actual 2004	Current Year Estimate	Ensuing Year Approved Budget Appropriation
	<b>OPERATING REVENUE:</b>			
	Charges for Services	729,630	740,000	745,000
	Interest Earned	16,162	97,500	53,000
	Other:			
	<b>TOTAL OPERATING REVENUE</b>	<b>745,792</b>	<b>837,500</b>	<b>798,000</b>
	<b>OPERATING EXPENSES:</b>			
	Personal Services	106,485	120,044	123,873
	Contractual Services			
	Material and Supplies	213,603	257,947	307,246
	Depreciation	169,453	166,860	169,925
	Other	7,410	16,800	10,500
	<b>TOTAL OPERATING EXPENSE</b>	<b>496,951</b>	<b>561,651</b>	<b>611,544</b>
	<b>OPERATING INCOME (LOSS)</b>	<b>248,841</b>	<b>275,849</b>	<b>186,456</b>
	<b>NON-OPERATING REVENUE (EXPENSES) AND TRANSFERS:</b>			
	Connection Fees	212,755	150,000	170,000
	Interest Expense	(107,174)	(98,545)	(93,745)
	Operating transfers from:			
	Contributions from: Developers	55,502		
	Operating transfers to:			
	Contributions to:			
	<b>NET INCOME (LOSS)</b>	<b>409,924</b>	<b>327,304</b>	<b>262,711</b>

NOTE: The following section of the Enterprise Fund budget form is not required to be completed and returned to the Auditor's Office. However, the completion of the following section should be done to provide management and those in the budget process with a clear understanding of what financial resources are required to operate the Enterprise

	<b>CASH OPERATING NEEDS:</b>			
	Net Income (Loss)	409,924	327,304	262,711
	Plus: Depreciation	169,453	166,860	169,925
	Less: Major Improvements & Capital Outlay	96,841	523,000	232,000
	Bond Principal Payments	135,000	120,000	125,000
	<b>TOTAL CASH PROVIDED (REQUIRED)</b>	<b>347,536</b>	<b>(148,836)</b>	<b>75,636</b>
	<b>SOURCE OF CASH REQUIRED:</b>			
	Cash Balance at Beginning of Year	657,139	1,004,675	855,839
	Invest. & Other Curr. Assets to be Converted			
	Issuance of Bonds and Other Debt			
	Loans from Other Funds			
	<b>TOTAL CASH REQUIRED</b>	<b>(1,004,675)</b>	<b>(855,839)</b>	<b>(931,475)</b>

North Logan City  
Governmental Unit

June 30, 2006  
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ENTERPRISE OR INTERNAL SERVICE FUND: SEWER ENTERPRISE

FORM 3

Account Number	Description	Prior Year Actual 2004	Current Year Estimate	Ensuing Year Approved Budget Appropriation
	<b>OPERATING REVENUE:</b>			
	Charges for Services	508,336	550,000	460,000
	Interest Earned	9,957	17,900	17,900
	Other: Dedicated Property Tax	32,911	32,911	32,911
	<b>TOTAL OPERATING REVENUE</b>	<b>551,204</b>	<b>600,811</b>	<b>510,811</b>
	<b>OPERATING EXPENSES:</b>			
	Personal Services	45,750	53,614	42,829
	Contractual Services	317,661	363,000	350,000
	Material and Supplies	54,313	62,417	63,279
	Depreciation	113,262	119,522	116,137
	Other	1,200	4,500	8,000
	<b>TOTAL OPERATING EXPENSE</b>	<b>532,186</b>	<b>603,053</b>	<b>580,245</b>
	<b>OPERATING INCOME (LOSS)</b>	<b>19,018</b>	<b>(2,242)</b>	<b>(69,434)</b>
	<b>NON-OPERATING REVENUE (EXPENSES) AND TRANSFERS:</b>			
	Connection Fees	67,478	70,000	54,000
	Interest Expense		(52,910)	(49,156)
	Operating transfers from:			
	Contributions from: Developers	53,786		
	Operating transfers to:			
	Contributions to:			
	<b>NET INCOME (LOSS)</b>	<b>140,282</b>	<b>14,848</b>	<b>(64,590)</b>

NOTE: The following section of the Enterprise Fund budget form is not required to be completed and returned to the Auditor's Office. However, the completion of the following section should be done to provide management and those in the budget process with a clear understanding of what financial resources are required to operate the Enterprise

	<b>CASH OPERATING NEEDS:</b>			
	Net Income (Loss)	140,282	14,848	(64,590)
	Plus: Depreciation	113,262	119,522	116,137
	Less: Major Improvements & Capital Outlay	69,636		240,000
	Bond Principal Payments	38,158	39,649	41,715
	<b>TOTAL CASH PROVIDED (REQUIRED)</b>	<b>145,750</b>	<b>94,721</b>	<b>(230,168)</b>
	<b>SOURCE OF CASH REQUIRED:</b>			
	Cash Balance at Beginning of Year	637,044	782,794	877,515
	Invest. & Other Curr. Assets to be Converted			
	Issuance of Bonds and Other Debt			
	Loans from Other Funds			
	<b>TOTAL CASH REQUIRED</b>	<b>(782,794)</b>	<b>(877,515)</b>	<b>(647,347)</b>

**RESOLUTION 05 - 11**


**A RESOLUTION ADOPTING THE OFFICIAL 2006 FISCAL YEAR BUDGET,  
ENDING JUNE 30, 2006, FOR THE CITY OF NORTH LOGAN, UTAH**

WHEREAS, Section 10-6-127 of Utah Code annotated 1953, requires the adoption of a city budget on or before the 22nd of June each year, and

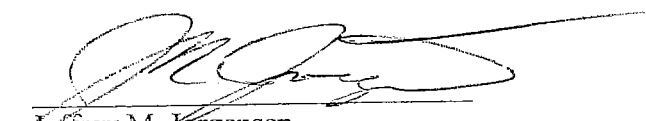
WHEREAS a public hearing, as required by law, was held June 2<sup>nd</sup>, 2005 by the City Council to receive public input on the budget.

NOW THEREFORE be it resolved by the City Council of the City of North Logan, Utah to adopt the attached spreadsheets as the official municipal budget for fiscal year 2006. The budget includes \$4,097,967 in the General Fund, and \$360,461 in the Library Fund. Also included are the operating budgets in the Sewer Utility Fund of \$514,000 and the Water Utility Fund of \$918,000. The budget also includes the Capital Improvement Fund as shown in the attached spreadsheets. The budget for the city for the fiscal year ending June 30, 2006 establishes a certified tax rate estimated to maintain the property tax level of the previous year plus new growth for the General Purpose property tax rate, the Interest and Sinking Fund rate for the sewer bond, and the Dedicated Library Tax rate.

PASSED AND APPROVED by the City Council of North Logan, Utah, the 16<sup>th</sup> day of June, 2005.

  
\_\_\_\_\_  
Val K. Potter  
Mayor

ATTEST:

  
\_\_\_\_\_  
Jeffrey M. Jorgensen  
City Administrator/Recorder